

**DIALOG LHDNM JOHOR BERSAMA PERSATUAN AKAUNTAN JOHOR
ISU-ISU DARIPADA MIA, MATA DAN CTIM 2016**

1. Duplication of Jobs (Desk Audit)

We had encountered a situation where two different IRB desk audit officers requesting for documents for the same Year of Assessment.

Proposal: It would be appreciated if the IRB could look into this matter to avoid duplication of jobs assigned to their officers.

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

2. CP800 Without Any Ticks or Indications

We had received CP800 without any ticks or indication of the documents requested.

Proposal: It would be appreciated if the IRB could remind their officers to indicate the documents required before sending out the CP 800.

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

3. Form C and Form R (Hard Copy)

We had encountered a situation where the IRB officers request us to furnish hard copies of Forms C and R despite these forms were submitted via e-filing.

Proposal: The re-printing of Forms C & R which were filed via e-filing defeats the purpose of e-filing, where such information should be readily available to the IRB officers. Such duplication would only add to the stress to the taxpayer who is undergoing an audit.

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

4. Interest Expense Issue

Based on the forthcoming MPERS which will be effective 1 January 2016, the new accounting standard requires companies to charge out interest expense and do not allow capitalization of interest expense.

However, based on the Public Rulings on Construction Contracts and Property Developers, the 2 Public Rulings require interest expense to be capitalized in contracts (and property development costs) and progressively charged out to Income Statement by way of percentage of completion.

Therefore, the 2 rulings will not be consistent with the new MPERS. Will the IRB permit companies in future to charge out interest directly to Income Statement as allowable expense or will there be a new Public Ruling issued by the IRB? Kindly help us to seek clarification with the Technical Department on this matter.

Jawapan LHDNM :

LHDNM mengambil maklum bahawa Seksyen 25 MPERS memperuntukkan semua *private entity* mengiktiraf semua kos pinjaman termasuk faedah sebagai perbelanjaan di dalam penyata untung atau rugi dalam tempoh ianya dilakukan (ditanggung). Pilihan untuk mempermodalkan kos pinjaman adalah tidak dibenarkan.

Walau bagaimanapun, layanan cukai bagi mana-mana *private entity* yang menjalankan aktiviti-aktiviti perniagaan berkaitan kontrak pembinaan (construction contracts) atau pemajuan harta (property developers) perlu mematuhi Peraturan-Peraturan Cukai Pendapatan (Kontrak Pembinaan) 2007 [P.U. (A) 276/2007] dan Peraturan-Peraturan Cukai Pendapatan (Pemajuan Harta) 2007 [P.U. (A) 277/2007]. Peraturan-peraturan cukai ini juga telah dijelaskan di bawah Ketetapan Umum 1/2009 Pemajuan Harta dan Ketetapan Umum 2/2009 Kontrak Pembinaan.

Jika terdapat perbezaan di antara rangka kerja MPERS dan layanan cukai yang telah ditetapkan, pelarasan cukai perlu dibuat di dalam pengiraan cukai bagi setiap tahun taksiran.

5. Public Liability Insurance Issue

Public liability insurance expenses are wholly disallowed by IRB. These expenses are to ensure that anybody (customers, staff, suppliers or visitors) that visit company's business premises if met with accident within the premises will be compensated by insurance company. Therefore, this expenses should be allowable.

Jawapan LHDNM :

Perbelanjaan *Public Liability Insurance* tidak dibenarkan potongan di bawah subseksyen 33(1) Akta Cukai Pendapatan 1967 (ACP) kerana sifat perbelanjaan adalah terlalu umum di mana perlindungan risiko adalah meliputi skop yang luas dan tidak mengkhusus kepada perniagaan semata- mata.

Suatu fakta perlu diteliti bagi memastikan perbelanjaan adalah berkaitan dengan aktiviti perniagaan yang dijalankan oleh pembayar cukai sebelum perbelanjaan *Public Liability Insurance* ini boleh dibenarkan sebagai potongan di bawah subseksyen 33(1) (ACP).

6. Cheque Lost

A few of our corporate clients' tax refund cheques were lost when mailed to them. We think IRB should direct credit to companies' bank accounts (similar to the personal tax refunds) to avoid this problem.

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

7. GST Seminar Expenses

A client of ours recently had their GST training seminar expenses disallowed because the IRB officer states that our client is not in the provisioning of GST consultancy business.

Jawapan LHDNM:

Perbelanjaan ke atas pekerja syarikat yang menghadiri atau mengikuti latihan dan seminar Cukai Barang dan Perkhidmatan (GST) dibenarkan potongan di bawah subseksyen 33(1) ACP.

Di bawah Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Kos yang Berhubungan Dengan Latihan Untuk Pekerja Bagi Pelaksanaan Cukai Barang dan Perkhidmatan) 2014 / [P.U.(A) 334/2014] potongan tambahan diberikan ke atas

pekerja sepenuh masa sekiranya syarikat berdaftar di bawah Akta Cukai Barangan dan Perkhidmatan (ACBP) 2015,

8. Timeline : Tax File Number

We would like to know the timeline for IRB to issue tax file no, then updating to TAeF & how long it takes to update the banking system? Reason being is we were appointed as tax agent a few weeks before the deadline of submitting the Income Tax Return. We managed to get the income tax file number. However, we were unable to register under TAeF and unable to submit before the due date as the number has not been activated although number of phone calls had been made to the IRB officer in charged to activate the number. It would be much appreciated if the IRB could also activate the income tax file number when they issue the file number to client.

Jawapan LHDNM :

Untuk fail baru daftar , secara harian dikemaskini ke TAeF. Data pembayar cukai baru akan diserahkan kepada bank setiap minggu. Disarankan pendaftaran pembayar cukai baru dibuat seminggu sebelum bayaran dibuat.

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

9. Income Tax On Expatriates

It would be much appreciated if IRB could issue all correspondences to expatriates in English and not in Bahasa. It will make things easier as the taxpayer himself could understand what the IRB letters/Notices all about.

Jawapan LHDNM :

IRBM can only provide the letter in Bahasa Malaysia and are not oblige to translate it. If the letters are directed to the tax agents who have been appointed to handle all correspondents and tax matters of its clients, it is the tax agent obligation to translate the letter.

10. Monitoring Deliberate Tax Defaulters Programme (“MDTD”)

(a) Introduction – MDTD

IRB introduced MDTD on 18 April 2014.

The objective of the programme is to monitor taxpayers identified as non-compliant in accordance to the existing rules and income tax laws and to seek encourage voluntary tax compliance through continuous education and monitoring activity.

(b) Background of the case

One of our clients has been listed as non-compliant taxpayer upon the finalization of field audit for the YA2011 and YA2012.

There was an audit adjustment of RM3,000 made by the IRB to apportion the expenses between manufacturing business and rental income (passive source) and resulted in a tax discharge of RM50 for YA2012. For the sake of the closure the audit, the Company has agreed with the IRB’s treatment without any appeal. However, it is very unfair to list the Company under MDTD.

As per IRB JB’s officer classification, this MDTD listing is auto generated by the IRB’s system which was triggered by any audit adjustments regardless of the nature and quantum of the adjustment.

(c) Issues

It is not reasonable to list the Company into the MDTD based in the following cases:

- (i) The audit adjustment made by the IRB is immaterial or resulted tax discharge for the YA under review; and
- (ii) There is no penalty charged under Subsection 113(2) of Income Tax Act 1967.

(d) Suggestion to IRB

- (i) IRB should have standard of operating procedures to guide the IRB officer in implementing this MDTD.
- (ii) Criteria to select non-compliant taxpayers by IRB should be clearly spelled out such as the nature and quantum of the tax adjustments that will cause the selection
- (iii) to be under MDTD Listing.

Jawapan LHDNM :

Kriteria pemilihan kes untuk disenaraikan dalam senarai MDTD ditetapkan oleh Ibu Pejabat LHDNM.

Penyenaraian adalah berdasarkan “ada penemuan audit (tanpa threshold)”.

Kriteria tersebut telah dimaklumkan kepada pembayar cukai melalui Rangka Kerja Audit (Pindaan 1/2015).

Sistem akan menjana secara auto senarai kes MDTD berdasarkan kriteria yang ditetapkan.

Prosedur kerja dalaman bagi pelaksanaan MDTD telah diedarkan kepada cawangan.

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

11. Company Return Form Guidebook 2016

Item L26A - Input tax not claimable from the Royal Malaysian Customs Department (RMCD).

Guidance states: This refers to the amount of input tax verified by the RMCD after audit as not claimable. This amount of input tax verified as not claimable can be claimed as an allowable expense under the Income Tax Act 1967. Enter the amount of input tax or part thereof in respect of the expenditure for the current year of assessment.

Comment

- a. We would like to inquire on the meaning of “the amount of input tax verified by RMCD”, as GST returns are under self-assessment system, the input tax claimable will likely not be expressly verified by RMCD?

Jawapan LHDNM :

LHDNM akan mengeluarkan ketetapan umum berhubung layanan cukai pendapatan berkaitan cukai barangan dan perkhidmatan.

- b. Would non-allowable input tax arising from proper tax invoices not able to be obtained or input tax in excess of RM 30 from simplified tax invoice be included in this field? Will such non-allowable input tax be tax-deductible?

Jawapan LHDNM :

LHDNM akan mengeluarkan ketetapan umum berhubung layanan cukai pendapatan berkaitan cukai barangan dan perkhidmatan.

12. Bank Guarantee Fees

We understand that the IRB is of view that the bank guarantee is capital in nature hence it is not tax deductible. It is observed that this continues to be IRB’s view even after appeals. Below is the situation where IRB disallow the bank guarantee fees:

Background of the case/Comments

As a matter of the credit policy of trade supplier, Company A has to place a bank guarantee for the supply of the trading stocks to Company A. Hence, Company A has entered into a Guarantee Facility Agreement with a bank and had paid the arrangement fees of RM1,500 to the bank which had been disallowed in the particular year of assessment.

In consideration of the banking service (bank guarantee facility), Company A undertook to pay and did pay yearly payments of bank guarantee of RM1,300 per annum. We are of the view that it was revenue as the purpose of the bank guarantee facility was to enable the Company A to acquire its trading stocks. Therefore, the bank guarantee paid by Company A represents the cost of acquiring those stocks.

In addition, Courts have decided in favour of the taxpayers in two cases namely "*FCD Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri [(1995) 2 MSTC 2181]*" and "*Fernrite Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri [(2003) MSTC 4065]*" whereby the guarantee fees paid were wholly and exclusively incurred during the production of the taxpayer's gross income.

The guarantee fee is a business expenses as it is a necessitates of a guarantee by a bank so that if Company A defaults, the trade supplier is assured of payment of the supplies up to the guarantee provided. It can be contended that as interest is an allowable expense, the guarantee fee should also be deductible since both the payment is similar to each other. The guarantee fee is a recurring payment and is for the use of the security provided by the bank guarantor. Further, the guarantee was taken for the purchase of trading stock of Company A. The bank guarantee fee was annual and a recurrent expenditure and therefore, is a revenue nature. Due to the abovementioned reason, we believe that the bank guarantee fee paid should be tax deductible under Section 33(1) as it contributes to the generation of business income.

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

13. Association Subscription Fees

Following a tax audit, tax adjustments are made with a penalty imposed under section 113(2) of Income Tax Act 1967. Some examples of situations where penalty under section 113(2) continues to be maintained even after appeals are as follows:

Name of association	Nature of association/Comments
The Japanese Chamber of Trade & Industry/The Chinese Chamber of Commerce & Industry	<p>Both Chambers were founded with the objective to promote economic relations between Malaysia and Japan/China, in the areas of international trading, commerce, industries and investment.</p> <p>Companies benefits from subscription to the Chambers by the obtainment of relevant trade information and updates of latest legal and regulatory development during the meeting sessions or studies programme organized by the foundation, or via the regional support provided. Hence, we are of view that member subscription fees borne by companies should be allowed the tax deduction under Section 33(1) as it contributes to the generation of business income.</p>

Jawapan LHDNM :

Association Subscription Fee yang dibayar oleh syarikat tidak layak dibenarkan kerana ianya bukan perbelanjaan di bawah subseksyen 33(1), ACP. ***Subscription Association Fee*** tidak boleh disama seperti Annual Subscription Fee yang perlu dibayar oleh doktor kepada MMA kerana fi ini wajib bagi membolehkan para doktor menjalankan profesionnya sebagai doktor.

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

14. A lot of taxpayers went to IRB office for assistance especially during tax filing period. The tax agent also need to take number and wait for the number to be called. My personal experience is that the waiting time can exceed one to two hours. To recognize the effort that tax agent put in to help the nation to collect tax, I would suggest a special counter be reserved for tax agent only. This will help to promote the services of tax agent and in turn will contribute to the higher tax compliance rate.

Jawapan LHDNM :

Cadangan penambahbaikan akan dipertimbangkan dengan lebih terperinci oleh cawangan.

15. Type of issues - Form JA issued together with field audit findings

(a) Facts and details of the issue

- Supporting documents/information furnished to IRB based on desk audit letter.
- Issues found during field audit was not made known to taxpayer (TP) beforehand
- IRB JB issued the Notice of Assessment (“Forms JA”) together with the tax audit findings letter for the YAs 2010 to 2012.
- Based on the Audit Tax Framework dated 1 February 2015, the taxpayer (TP) is given 21 days to discuss on the audit finding before the issuance of the Form JA
- Thus, TP has to appeal on the issues and lodge an appeal via Form Q to the IRB.

(b) Suggestion/ Recommendation to address the issue

To give sufficient time to taxpayer to appeal and notify branches on procedure wise in future.

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

- 16.** We had encountered a situation where the taxpayer had settled the outstanding tax liability. However, they still received the computer generated CP226X with some outstanding figures later on. However, the taxpayer is unable to reconcile the amount stated on the CP226X with their records.

Suggestion: It would be appreciated if the IRB could attach the statement of account together with the CP226X so that it would be easier for the client to reconcile with their records and avoid confusion.

Jawapan LHDNM :

LHDNM telah menyediakan kemudahan e-Lejar untuk rujukan kedudukan cukai pembayar cukai sendiri di dalam Laman Rasmi LHDNM.

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

17.

- (i) Mohon penjelasan lebih lanjut berkenaan Warta Kerajaan Persekutuan mengenai Kaedah-kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan Berhubung dengan Yuran Kesetiausahaan dan Yuran Pemfailan Cukai) 2014.

Jawapan LHDNM :

Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan Berhubung dengan Yuran Kesetiausahaan dan Yuran Pemfailan Cukai) 2014 [P.U.(A) 336/2014], hanya terpakai bagi pembayar cukai yang mempunyai punca pendapatan perniagaan dan selain perniagaan yang membuat pemfailan cukai Borang Nyata Cukai Pendapatan B.

Walau bagaimanapun, kaedah-kaedah ini tidak terpakai kepada pembayar cukai yang mempunyai punca pendapatan penggajian, sewa atau lain-lain pendapatan yang membuat pemfailan cukai Borang Nyata Cukai Pendapatan BE. Yuran pemfailan cukai hanya dibenarkan potongan dalam menentukan pendapatan larasan perniagaan.

Perbelanjaan yuran kesetiausahaan atas perkhidmatan setiausaha syarikat yang dijalankan untuk mematuhi kehendak statutori di bawah Akta Syarikat 1965 (AS) sahaja yang layak mendapat potongan di bawah Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan Berhubung dengan Yuran Kesetiausahaan dan Yuran Pemfailan Cukai) 2014 [P.U.(A) 336/2014].

Perbelanjaan sampingan seperti telefon dan faks, percetakan, perbelanjaan alat tulis, pos, perjalanan dan penginapan tidak layak diberi potongan tambahan di bawah P.U.(A) 336/2014.

Perbelanjaan yuran pemfailan cukai yang layak mendapat potongan di bawah P.U.(A) 336/2014 bagi tahun taksiran 2016 sekira ianya dilakukan dan dibayar dalam tempoh asas bagi tahun taksiran 2016

- (ii) Isu confirmation statement of account untuk company. Sejak berpindah collection/respon di Johor Bahru lambat tidak sepertimana di Kuala Lumpur.

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

18.

(i) **ADMINISTRATION MATTERS: - Collection Branch**

In view of when we received the outstanding notices or letter from LHDNM about outstanding tax due to IRB by our clients. Any procedure or arrangement to obtain the Companies or Individual Tax Payment Status with Collection Branch to enable us to verify the above transactions?

Proposal:

- (a) We propose LHDNM will attached the tax payment status together with the notices or letters when refer to outstanding tax due or even the NIL balances for verification or filing purposes.

Jawapan LHDNM :

LHDNM telah menyediakan kemudahan e-Lejar untuk rujukan kedudukan cukai pembayar cukai sendiri di dalam Laman Rasmi LHDNM.

- (b) Kindly use REGISTERED POST when there were any Additional Tax Assessment (Form JA) or the amount of tax due more than RM10,000.00 or any amount determine by LHDNM

Jawapan LHDNM :

Cadangan penambahbaikan akan dipertimbangkan dengan lebih terperinci oleh LHDNM.

- (c) We would like to propose the TAX PENALTY 20% ratio for late submission case SHALL based on the Tax Balances amount (After tax installment paid)

Jawapan LHDNM :

Cadangan akan dipertimbangkan dengan lebih terperinci oleh LHDNM.

(ii) **EMPLOYERS' UNIT – Form E matters**

- REGISTRATION of Employers' File Reference No.

We Proposal that where the Company has no employee especially those Investment Holding Companies shall be not require to register Employers' File and Form E submission.

Jawapan LHDNM :

Menurut subseksyen 83(1) ACP 1967, adalah menjadi tanggungjawab syarikat/majikan mengemukakan Borang E untuk memaklumkan LHDNM sama ada ia ada pekerja atau tidak.

Cadangan tidak akan dipertimbangkan oleh LHDNM di mana justifikasi dan keputusan telah ditetapkan berdasarkan peruntukan undang-undang percukaian. Sila rujuk minit Dialog DESIRE 2014 dan 2015 yang boleh didapati dalam laman rasmi LHDNM.

- DEREGISTERED Employers' File No.

When a Company or Partnership or Sole-Proprietorship has been ceased business operation and submitted their application for Tax Clearance Status, it should be allow automatic deregistered or not requires submitting Form E in the following year of assessment.

Jawapan LHDNM :

Cadangan tidak akan dipertimbangkan oleh LHDNM di mana justifikasi dan keputusan telah ditetapkan berdasarkan peruntukan undang-undang percukaian. Sila rujuk minit Dialog DESIRE 2014 dan 2015 yang boleh didapati dalam laman rasmi LHDNM.

(iii) CONVERSION of SDN BHD to LLP

We notice that Form C and Form E of converted Sdn Bhd are still valid although LHDN has issue a new Form PT and Form E No. to LLP. May we know What and When should we do to close the existing Form C & E No. or whether we still continue to submit Form C & E until further notice from LHDN.

Jawapan LHDNM :

Sila rujuk Ketetapan Umum Bil.5/2015 dan Garis Panduan Operasi Bil. 3/2016.

(iv) CLOSURE of COMPANY (e.g. voluntary liquidation / strike off Section 308)

We are glad that LHDN has recently issued the listing of documents needed for issue of tax clearance letter. However, we had some TIMING issues WHEN the LHDN will close the Company Tax File and Employer File Numbers. It is after Tax Clearance Issued or pending for SSM issued the Final Notice in both Voluntary Liquidation / strike off case.

We are concern that WHEN can we stop submitting the Form C and Form E for the following year of assessment upon pending for both letters?

Jawapan LHDNM :

Syarikat yang telah dibubarkan dan dibatalkan namanya oleh SSM serta dimatikan fail cukai pendapatannya oleh LHDNM selepas semua tindakan selesai dan tiada sebarang cukai terhutang (termasuk CKHT) dengan LHDNM. Fail pembayar cukai akan dimatikan selepas surat SSM dikemukakan dan SPC dikeluarkan.

Sila rujuk Garis Panduan Operasi Bil. 2/2009.

(v) CASE STUDY:

An investment holding company had sold its property in 2013 and the only income from rental had ceased. Tax Agent submitted all the relevant documents to obtain Tax Clearance Letter. Despite follow up a few times to request for clearance letter, Form J was issued for YA 2014. The Tax Agent then appealed against Form J and informed that IRB has yet issue tax clearance although all the documents were submitted.

Then IRB issued a letter to stop Taxpayer (Company Director) from leaving the country under Section 140. Tax Agent brought taxpayer to see Tax Officer and the Office requested Taxpayer to pay 50% of tax due before IRB will issue the release letter and payment to be cashier cheque issued by Bank. IRB refused to accept Company cheque. An investor is a Singaporean and the following day was a public holiday.

Please confirm whether or not IRB assessed the situation first and if it is actually not a taxable case, IRB can exercise flexibility by accepting the Company cheque.

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.

(vi) **FIELD AUDIT matters:**

IRB had requested for original documents from individual Taxpayer during field audit period. The case had settled with tax paid by taxpayer. However, even after 2 years and up to now, the documents are not returned to Taxpayers.

Please confirm whether or not the original documents are to be retained by LHDN.

OR what is procedure the Taxpayer requires to follow before collect back their documents?

Jawapan LHDNM :

Untuk menyokong isu yang dibangkitkan, pihak badan professional hendaklah mengemukakan maklumat terperinci/lengkap kes yang mengandungi nama pembayar cukai, no rujukan fail cukai dan tahun taksiran kes yang dirujuk untuk penelitian lanjut oleh LHDNM.